U.S. Serial No. 09/543,480 # // Attorney Docket No. 20004/36-US

MAY 1 7 2004 IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant(s) : V. Srinivasan) I hereby certify that this paper (and/or

U.S. Serial No.: 09/543,480) fee) is being deposited with the United) States Postal Service as first class mail) in an envelope addressed to: Mail Stop

Filed : April 6, 2000) RCE, Commissioner for Patents, P.O.) Box 1450, Alexandria, VA 22313-

Title : Multi-Band Spectral) 1450 on this date: RECEIVED

Audio Encoding)

MAY 2 0 2004 May 13, 2004

Technology Center 2600

Art Unit : 2684) Trankie Ho

Sloan, Nathan T.

RESPONSE TO THE OFFICE ACTION DATED JANUARY 13, 2004 ACCOMPANYING REQUEST FOR CONTINUED EXAMINATION

Mail Stop RCE Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Examiner

Applicants have filed a request for continued examination in the above-referenced patent application. Prior to examination of the application on the merits, please consider the accompanying remarks.

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks begin on page 12 of this paper.